

**UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

MONICA DIANE SMITH,

Respondent.

Case No. 1:16-mc-98

Hon. Janet T. Neff  
U.S. District Court Judge

Hon. Ellen S. Carmody  
U.S. Magistrate Judge

**CORRECTED REPORT AND RECOMMENDATION**

This matter is before the Court on a Petition to Enforce (ECF No. 1) an Internal Revenue Service (IRS) summons issued on June 16, 2016, which was referred to the undersigned by the Honorable Janet T. Neff for report and recommendation under 28 U.S.C. § 636(b)(1)(B). An amended order to appear and show cause why the petition should not be granted (Dkt. 10, PageID.27) was issued on February 28, 2017.

Respondent Monica Smith appeared *in pro per* for the hearing scheduled on April 19, 2017. Respondent offered no legal objection as to why the IRS summons should not be enforced, and she failed to show good cause why she should not be compelled to obey the IRS summons. The Court having heard from the parties and being fully advised of the premises,

Accordingly, the undersigned recommends that the Petition to Enforce the IRS summons (Dkt. 1) be granted, and that the Court order that Respondent comply completely with that summons, including ordering: (1) Respondent, Monica Smith, produce to Revenue Office Kristyn Naziri the ordered information and documentation in Respondent's possession or control on or before May 10, 2017, at 10:00 a.m.; (2) Respondent appear before Ms. Naziri at the place

indicated on the summons on May 10, 2017, at 10:00 a.m.; Respondent shall fully comply with all directions and instructions in the summons on or before May 10, 2017. The undersigned further recommends the Court notify Respondent that failure to comply with the Court's order may result in sanctions, including contempt of court.

Dated: April 21, 2017

/s/ Ellen S. Carmody  
ELLEN S. CARMODY  
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within 14 days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order.

*Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).